

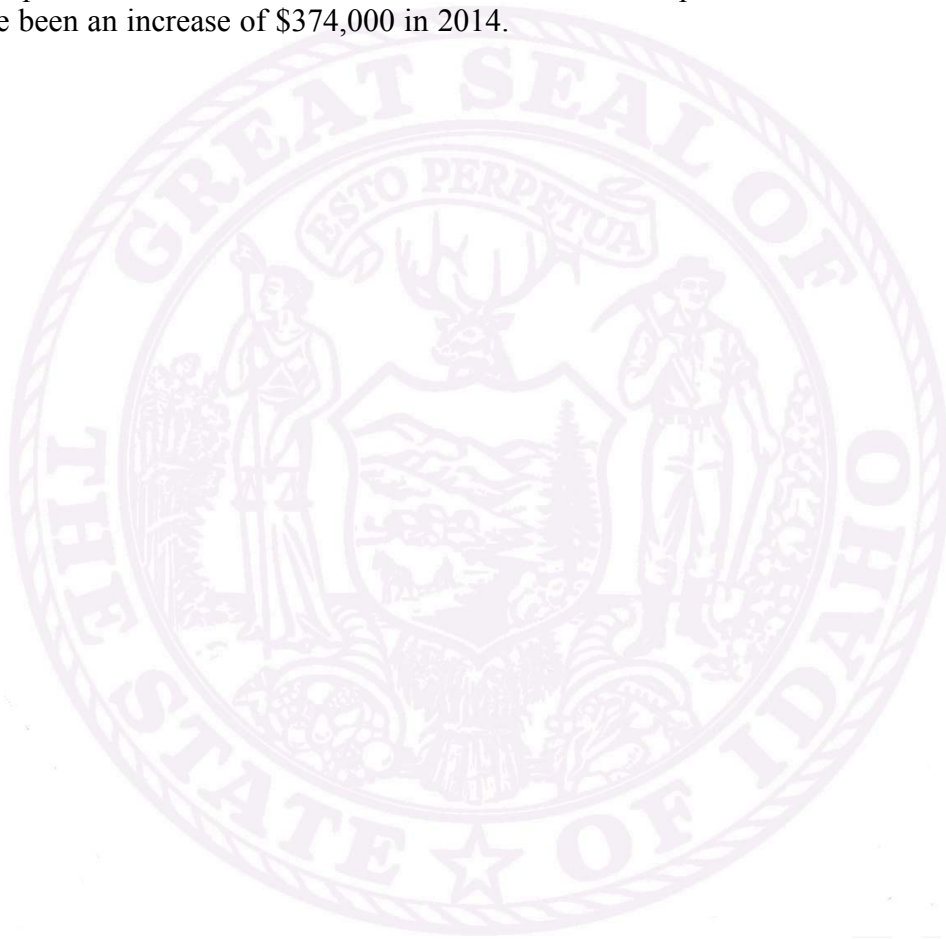
STATEMENT OF PURPOSE

RS23415

The purpose of this legislation is to include emergency school levies in IC 50-2908 (f). This section allows the levy to be assessed on the current equalized valuation of such taxable property instead of the base assessment roll. By doing so, property tax paid for school emergency levies will go to the school district instead of the urban renewal agencies. This affects school districts that have an Urban Renewal District in their school district.

FISCAL NOTE

No fiscal impact to the State General Fund. The statewide impact to ten Idaho school districts would have been an increase of \$374,000 in 2014.



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